

Virginia Department of Taxation
Form NP-1 Sales and Use Tax Exemption Application for
Nonprofit Organizations

- **Please read instructions carefully before completing this form.** For assistance call (804) 371-4023

- Completed form can be mailed or faxed to: **Virginia Department of Taxation**
Nonprofit Exemption Unit
Post Office Box 27125
Richmond, VA 23261-7125
FAX Number: (804) 786-2645

Section I: Reason for Submitting Form

Please Select the appropriate box that applies to your request. *See page 1 of the instructions.*

- ☐ New Exemption Application ☐ Renewal Application

Section II - Business Information

1. Enter Legal Name of the Organization: _____
2. Enter organization's Federal Employer Identification Number (FEIN): _____
3. Enter physical address of the organization. *See page 1 of the instructions.*
Street _____
City _____ State _____ Zip Code _____
4. Enter address if different from the physical address, where the financial records of the organization are available for public inspection (certificate will be mailed to the physical address provided). *See page 1 of the instructions.*

5. Enter name and mailing address of a contact person for the organization. *See page 1 of the instructions.*
Name _____ Telephone Number _____
Title _____
Street _____
City _____ State _____ Zip Code _____
FAX Number _____ E-mail address _____
6. Select the box that best describes the primary purpose of the organization (choose only one). *See page 1 of the instructions.*

<input type="checkbox"/> Civic and Community Service Organization	<input type="checkbox"/> Educational Organizations
<input type="checkbox"/> Church	<input type="checkbox"/> Medical Organizations
<input type="checkbox"/> Cultural Organizations	

Section III – Nonprofit Church

7. If the organization is a church and is applying for a retail sales and use tax exemption, Select only one box below. *See page 2 of the instructions.*
- ☐ **Option 1 - Form ST-13A: Stop here.** You have completed the process for applying for the ST- 13A self-issued exemption certificate. The organization will not be assigned a tax-exempt number. If applying online, you may download your ST-13A Exemption Certificate now. If completing a paper application, please mail to the department for processing. Your exemption certificate will be mailed to the physical address provided once approved by the department.
 - ☐ **Option 2 - Tax-Exempt Number:** Proceed to Section V– Financial Information. You must provide a yearend financial statement if applying for Option 2.

Section IV – Exemption Type

8. Select the box if you are exempt from collecting the sales tax on sales made by the organization; exempt from paying sales and use tax on taxable services or you are a Veterans Service organization. *See pages 2-4 of the instructions before making a selection.*

Organization Classifications – Make only one selection from the list below.

- ☐ Cancer Organizations
- ☐ Cardiovascular Organizations
- ☐ Diabetes Organizations
- ☐ Exempt Taxable Services
- ☐ Food Bank Organizations
- ☐ Fundraising activities for elementary or secondary schools, parent teacher associations or other groups associated with a nonprofit elementary or secondary school
- ☐ Lung Organizations
- ☐ Noncommercial Educational Telecommunications Entity
- ☐ Nonsectarian Youth Organizations(e.g. Boy and Girls Scouts)
- ☐ Nutrition Programs
- ☐ Physical Education Programs
- ☐ Provide Food Packages at Reduced Prices
- ☐ Services for the blind, deaf, hearing impaired, drug abuse programs, and musically talented children of Virginia (Lions Clubs)
- ☐ Supports Public Libraries
- ☐ Training and Education in Law Enforcement
- ☐ Veterans Service Organizations
- ☐ Virginia Federation of Humane Societies
- ☐ Volunteer Fire Department and Rescue Squads
- ☐ Volunteer Medical Service Organizations
- ☐ Youth Symphony Orchestras
- ☐ Other

Section V - Financial Information

9. Enter the total dollar amount of the organization’s annual gross revenue (AGR), fundraising expenses, and administrative expenses for the previous year. If you are a new organization and have no financial information at this time, enter zero(s) in the applicable fields. *If the annual gross revenue is less than \$5,000, you must attach a copy of the organization’s mission statement or statement of purpose. See page 4-5 of the instructions.*

- a) Enter organization’s total annual gross revenue for the previous year. \$ _____
- b) Enter organization’s total fundraising expenses incurred for the previous year. \$ _____
- c) Enter organization’s total administrative expenses for the previous year. \$ _____

Section VI - Total Purchases Made in Virginia

10. Does the organization intend to make purchases in Virginia? *See page 5 of the instructions.*

Please select one:

☐ YES

☐ NO

- a). If yes, enter an estimate of the dollar amount of Virginia purchases made in the preceding year and those made or to be made in the current year. Please allocate the purchases as accurately as possible in the regions provided below. Do not include the sales tax. Enter zero if no purchases were made.

Virginia Regions	Total Purchases - 2015	Total Purchases - 2016
Northern Virginia Region: Alexandria City, Arlington County, Fairfax City, Fairfax County, Falls Church City, Loudon County, Manassas City, Manassas Park City, Prince William County		
Hampton Roads Region: Chesapeake City, Franklin City, Hampton City, Isle of Wight County, James City County, Newport News City, Norfolk City, Poquoson City, Portsmouth City, Southampton County, Suffolk City, Virginia Beach City, Williamsburg City, York County		
Elsewhere throughout Virginia		

NOTE: Failure to provide this information may result in the denial of the exemption request.

- b). If no, please provide a brief explanation why the organization is requesting an exemption but have no plans to make purchases in Virginia.

11. Are you required to file a federal Form 990, 990-EZ, 990-PF, or 990-N with the IRS? *See page 5 of the instructions.*

☐ YES

☐ NO

- a). If yes, enter the due date of the most recent filed return (MM/DD/YY) _____. If you are newly organized and you have not filed your federal form, enter the date the form is due. You may be asked to provide a copy of the federal form file by the organization.

- b). If no, please provide the names, addresses and telephone numbers of two members of the Board of Directors and submit a copy of the organization's prior yearend financial statement.

1. **NAME:** _____ **TITLE:** _____
ADDRESS: _____ **CITY:** _____ **STATE:** _____
ZIP: _____
PHONE NUMBER: (____) _____ **FAX NUMBER:** (____) _____
EMAIL ADDRESS: _____
2. **NAME:** _____ **TITLE:** _____
ADDRESS: _____ **CITY:** _____ **STATE:** _____
ZIP: _____
PHONE NUMBER: (____) _____ **FAX NUMBER:** (____) _____
EMAIL ADDRESS: _____

12. Will the organization solicit contributions or donations in Virginia? *See page 5 of the instructions.*

☐ YES

☐ NO

- a). If yes, you must provide proof of registration from the Virginia Department of Agriculture and Consumer Services. If you have any questions, call (804) 786-1343.

- b) If no, there is no additional information is required.

Section VII - Signature

I declare that this organization's financial information is true, accurate, and complete.

Date _____

Authorized Representative

MAILING INFORMATION: Send completed form with attachments or change of address to:

Virginia Department of Taxation
Office of Customer Services
Nonprofit Exemption Unit
Post Office Box 27125
Richmond, Virginia 23261-7125
Telephone Number (804) 371-4023
Fax: 804-786-2645

OR

Virginia Department of Taxation
Office of Customer Services
Nonprofit Exemption Unit
600 East Main Street
Richmond, Virginia 23219
Telephone Number (804) 371-4023
Fax: 804-786-2645

CHECKLIST

Please make sure all questions are answered and that the following documents are included with the application, if required:

- ✓ 501(c)(3), 501(c)(4) or 501(c)(19) - IRS Determination Letter
- ✓ Mission Statement or Statement of Purpose
- ✓ Proof of registration for Virginia Solicitation of Contributions Law
- ✓ Federal Form 990, 990EZ, 990PF, 990N e-Postcard, or substitute form
- ✓ Financial Review from an independent Certified Public Accountant
- ✓ Yearend Financial Statement for nonprofit churches with annual gross revenue less than \$750,000
- ✓ Total Taxable Purchases in Virginia (estimates are acceptable)
- ✓ Authorized Representative's Signature

NOTE: Incomplete applications will not be processed